

Means for bringing this legislation to the point where we are today.

Public safety officers put their lives on the line every day to protect and serve the people of this country. Yet, unbelievably enough, until 1997, survivor benefits for public safety officers who died in the line of duty were subject to Federal income taxes. The families, loved ones had done so much for this country, and their spouses and children sacrifice as well, yet the Federal Government would tax the benefits they so need.

□ 1530

In 1997, as I attended the Police Officers Memorial, I was made aware of this injustice of taxing survivor benefits. Because of the quirk in the law, those law enforcement officers who were disabled, their benefits were not taxed; yet those who died, their benefits were taxed by the Federal Government. So I spoke then with the co-chair of the Congressional Law Enforcement Caucus, the gentleman from Minnesota (Mr. RAMSTAD). We spoke with the President, got the support of the administration; we worked with members of the Committee on Ways and Means, especially the gentlewoman from Florida (Mrs. THURMAN); and we moved legislation to try to correct this injustice. The Congressional Law Enforcement Caucus wholeheartedly supported it.

In 1997, Congress started to fix this serious problem. The Taxpayers Relief Act of 1997 provided that the survivor benefits of officers killed on or after December 31, 1996, would not be subject to taxation. However, we had budget constraints back then; and we could not extend this legislation to everyone. But we did not give up. These were not minor omissions. The bill left numerous deserving families without assistance.

I am pleased to report that through this legislation today, authored by my colleague, the gentleman from Minnesota (Mr. RAMSTAD) and my cochairman of the Congressional Law Enforcement Caucus, who has worked so hard on this issue, we now have this bill for passage before the House of Representatives. Today, we close this unfair loophole by ensuring that the survivor benefits of all officers, regardless of the date they perished, will be exempt from taxes.

We must provide for those families that have suffered the devastating loss of losing their loved ones to the call of duty. These families deserve our support when the unthinkable happens and their loved one is struck down. We have to look out for them, just as their husbands, their wives, their mothers, and fathers look out for us every day, risking their commitments to their families for the greater commitment they have made to this country.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume to simply say that in the name of basic tax fairness and on behalf of all of the

survivors of the heroes who put their lives on the line and gave their lives for our communities, I urge all of my colleagues to support this legislation.

Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume to again thank my co-chair of the Congressional Law Enforcement Caucus, the gentleman from Michigan (Mr. STUPAK), and the gentleman from New York (Mr. McNULTY), the gentlewoman from Florida (Mrs. THURMAN), and the 13 other Ways and Means colleagues who cosponsored this important legislation. I also want to thank the gentleman from New Hampshire (Mr. SUNUNU) again for his hard work on this issue and the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, for expediting this legislation at my request.

This is the least we can do, Mr. Speaker, for our fallen law enforcement heroes and other public safety officers killed in the line of duty, to give all of the survivors of public safety officers who give their lives for our public safety the tax-free benefits regardless of when their officer relative was killed. So I urge Members to support this important legislation.

Mr. DELAY. Mr. Speaker, current law unfairly divides our fallen heroes into two camps. Officers who sacrificed their lives after 1997 are granted the fair and reasonable recognition of allowing their families to draw survivor benefits without paying taxes on the benefits.

Society recognizes that officers who make the supreme sacrifice deserve to be treated in a special way through this provision, which is designed to express our gratitude to the surviving family members.

Unfortunately, this distinction does not currently apply to the surviving families of officers who fell before January 1987. The law discriminates against these law enforcement officers because it denies their families the right to draw their survivor's benefits without taxes.

We need to treat all of our fallen officers equally. We should single out those brave officers who give their lives protecting society. We should demonstrate a special reverence for their demanding and dangerous work as law enforcement officers. Easing the burden on surviving family members is a fair and appropriate gesture to convey our thanks and respect. Members should show our appreciation by supporting this legislation.

Mr. RAMSTAD. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. BARR of Georgia). The question is on the motion offered by the gentleman from Minnesota (Mr. RAMSTAD) that the House suspend the rules and pass the bill, H.R. 1727, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. RAMSTAD. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

GENERAL LEAVE

Mr. RAMSTAD. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous matter on H.R. 1727.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

FAIRNESS FOR FOSTER CARE FAMILIES ACT OF 2001

Mr. LEWIS of Kentucky. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 586) to amend the Internal Revenue Code of 1986 to provide that the exclusion from gross income for foster care payments shall also apply to payments by qualified placement agencies, and for other purposes, as amended.

The Clerk read as follows:

H.R. 586

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fairness for Foster Care Families Act of 2001".

SEC. 2. EXCLUSION FOR FOSTER CARE PAYMENTS TO APPLY TO PAYMENTS BY QUALIFIED PLACEMENT AGENCIES.

(a) *IN GENERAL.*—The matter preceding subparagraph (B) of section 131(b)(1) of the Internal Revenue Code of 1986 (defining qualified foster care payment) is amended to read as follows:

"(1) IN GENERAL.—The term 'qualified foster care payment' means any payment made pursuant to a foster care program of a State or political subdivision thereof—

"(A) which is paid by—

"(i) a State or political subdivision thereof, or
"(ii) a qualified foster care placement agency, and"

(b) *QUALIFIED FOSTER INDIVIDUALS TO INCLUDE INDIVIDUALS PLACED BY QUALIFIED PLACEMENT AGENCIES.*—Subparagraph (B) of section 131(b)(2) of such Code (defining qualified foster individual) is amended to read as follows:

"(B) a qualified foster care placement agency."

(c) *QUALIFIED FOSTER CARE PLACEMENT AGENCY DEFINED.*—Subsection (b) of section 131 of such Code is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) QUALIFIED FOSTER CARE PLACEMENT AGENCY.—The term 'qualified foster care placement agency' means any placement agency which is licensed or certified by—

"(A) a State or political subdivision thereof, or

"(B) an entity designated by a State or political subdivision thereof,